

**R865. Tax Commission, Auditing.**

**R865-19S. Sales and Use Tax.**

**~~[R865-19S-107. Reporting of Exempt Sales or Purchases Pursuant to Utah Code Ann. Section 59-12-105.~~**

~~The amount of purchases or uses exempt under Sections 59-12-104(14) and 59-12-104 shall be reported to the commission by the person that purchases the items exempt from sales or use tax under those subsections.]~~

**KEY: charities, tax exemptions, religious activities, sales tax**